GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017- Certain Amendments to Go.Ms.No.33, Revenue (CT-II) Department, dated. 24.01.2018 – Orders – Issued

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REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.215 Dated:16-05-2023.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt:07-06-2017.
2. Go.Ms.No.33, Revenue(CT-II)Department, dated.24.01.2018.
3. Go.Ms.No.535, Revenue(CT-II)Department, dated.20.07.2022.
4. Notification No. 02/2023-Central Tax, dated.31-03-2023 issued by the Government of India Ministry of Finance Department of Revenue.
5. From the CCST, Letter Ref. No.Computer No.2038441, File No.REV03-12039(31)/27/2023 - COMM, dated.11.05.2023.

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:16.05.2023.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government issued in Go.Ms.No.33, Revenue (CT-II) Department, dated 24.01.2018 namely:-

AMENDMENT

In the said notification, after the sixth proviso, the following proviso shall be inserted, namely: —

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of State tax payable in the said return is nil, for the registered persons who fail to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March, 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023."

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

M GIRIJA SHANKAR
SECRETARY TO GOVERNMENT (CT) FINANCE

(P.T.O.)

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Guntur ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Guntur.
The P.S. to Special Chief Secretary to Chief Minister, A.P. Secretariat, Velagapudi.
The P.S. to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training), A.P., Secretariat, Velagapudi.
The P.S.to the Secretary (CT) Finance, A.P., Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED :: BY ORDER //

SECTION OFFICER